

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

IN RE MERRILL LYNCH & CO., INC.
SECURITIES, DERIVATIVE AND ERISA
LITIGATION

Master File No.:
07cv9633 (LBS)(AJP)(DFE)

This Document Relates To:
Securities Action, 07cv9633 (LBS)(AJP)(DFE)

ECF CASE

**DECLARATION OF CHARLES E. DAVIDOW IN SUPPORT OF
DEFENDANT DELOITTE & TOUCHE LLP'S MOTION TO DISMISS**

CHARLES E. DAVIDOW declares under penalty of perjury, pursuant to 28 U.S.C. § 1746, as follows:

1. I am admitted to practice before this Court and am a partner at Paul, Weiss, Rifkind, Wharton & Garrison LLP, attorneys for defendant Deloitte & Touche LLP. I respectfully submit this declaration in support of Defendant Deloitte & Touche LLP's Motion to Dismiss.

2. Attached hereto as Exhibit A is a true and correct copy of Plaintiffs' Consolidated Amended Class Action Complaint, dated May 21, 2008.

3. Attached hereto as Exhibit B is a true and correct copy of the 2006 Annual Report on Form 10-K of Merrill Lynch & Co., Inc., filed February 27, 2007.

I declare under penalty of perjury that the foregoing is true and correct. Executed on July 21, 2008 at Washington, D.C.

/s/ Charles E. Davidow

Charles E. Davidow